

Audit Findings - Specific (S) and General (G)

Appendix E		Revised List 11/01/04		
NBR	ABBREV	DESCRIPTION	LEGAL REFERENCE	TYPE
S1	Absence - 30 Day	___ student/s who was/were absent on the count day and did not return to school within 30 calendar days after the count day and was/were listed on the building alpha list and claimed for state aid.	Administrative Rule 340.3(a); Section 6(8) of the State School Aid Act	S
S2	Absence - 10 Day	___ student/s who was/were unexcused absent on the count day and did not return to school within ten school days was listed on the alpha list and claimed for state aid.	Administrative Rule 340.3 (a); Section 6(8) of the State School Aid Act	S
S3	Reduced Schedule	___ student/s did not meet the best educational interest criteria to be eligible for a reduced schedule. Therefore, the membership was adjusted to reflect the appropriate FTE for the number of scheduled hours.	Section 101(7)c of the State School Aid Act; Section 5H of the 2004 Michigan Department of Education Pupil Accounting Manual	S
S4	Reduced Schedule	The school did not fill out the appropriate reduced schedule forms. Therefore, the membership was adjusted to reflect the appropriate FTE for the number of scheduled hours.	Section 101(7)c of the State School Aid Act; Section 5H of the 2004 Michigan Department of Education Pupil Accounting Manual	S
S5	Work Based - Attendance	Attendance Records were not maintained for ___ student/s participating in a work-based education program.	Administrative Rule 340.2; Section 5P of the 2004 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education publication "Cooperative Education Plan guidelines for Career and Technical Education."	S
S6	Work Based - Training Plan	Training plan and training agreement was/were not developed for ___ student/s participating in a work based education program.	Administrative Rule 340.2; Section 5P of the 2004 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education publication "Cooperative Education Plan guidelines for Career and Technical Education"	S
S7	Homebound Hospitalized - Service	Record of service was not maintained for ___ student/s who was/were identified on the alpha list as receiving instruction under the homebound/hospitalized provision.	Administrative Rule 340.5; Section 109 of the State School Aid Act, Section 5D of the 2004 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education's publication, "Homebound and Hospitalized service for Public School Pupils"	S
S8	Homebound Hospitalized - Hours of Instruction	___ student/s identified on the alpha list as receiving homebound/hospitalized instruction did not receive the required hours of instruction per week by a certified teacher during the count period.	Administrative Rule 340.5; Section 109 of the State School Aid Act; Section 5D of the 2004 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education's publication, "Homebound and Hospitalized service for Public School Pupils"	S
S9	Homebound Hospitalized - Physician's Certification	A physician's certification was not on file for Homebound/Hospitalized pupil; therefore, the membership was reduced to reflect the actual hours of instruction.	Administrative Rule 340.5; Section 109 of the State School Aid Act; Section 5D of the 2004 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education's publication, "Homebound and Hospitalized service for Public School Pupils"	S
S10	FTE for part-time pupils	Specific pupil was claimed for FTE greater than hours of instruction scheduled/provided.	Administrative Rule 340.6 and 340.7; Section 6(8) of the State School Aid Act	S
S11	Age - 5 by December 1	___ student/s was/were not age five as of December 1 of the current school year was/were listed on the alpha list and claimed for state aid.	Administrative Rule 340.2; Section 6(4)(l) of the State School Aid Act	S

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S12	Age - under age 20 by September 1	___ student/s who was/were not under the age of 20 as of September 1 of the current school year was/were listed on the alpha list and claimed for state aid.	Administrative Rule 340.2; Section 6(4)(l) of the State School Aid Act	S
S13	PPI - Service	The reported FTE for ___ preprimary-aged special education student/s did not reflect the service provided during the count period (.2 FTE for each day served).	Administrative Rule 340.7 (9), Section 5K of the 2004 Michigan Department of Education Pupil Accounting Manual	S
S14	Enrollment - After the count date	___ student/s who enrolled after the count day was/were listed on the alpha list and claimed for state aid.	Administrative Rule 340.2; Section 6(8) of the State School Aid Act	S
S15	Enrollment - Attendance before the count day	District was unable to document the reason why ___ student/s did not attend any classes on or before the count day.	Administrative Rule 340.2; Section 6(8) of the State School Aid Act	S
S16	Alpha Roster - Duplicate Student	___ students was/were listed twice on the alpha list, resulting in a claim of more than 1.0 FTE.	Administrative Rule 340.2	S
S17	Alpha Roster - Students not on list but eligible	The auditor verified the eligibility of ___ student/s, who were not included on the original alpha list and not claimed for state aid. ___ FTEs were added.	Section 6(8) of the State School Aid Act	S
S18	Attendance - FTE adjusted for classes attended	The FTEs for ___ student/s was/were adjusted to reflect the number of classes attended during the count period.	Section 6(8) of the State Aid Act; Administrative Rule 340.6 and 340.7	S
S19	Hour Requirement not Met	The building calendar did not provide the minimum hours of instruction with a certified teacher.	Section 2 of the 2004 Michigan Department of Education Pupil Accounting Manual	S
S20	Residency Requirements	Pupil did not meet the residency requirements.	Section 3 of the 2004 Michigan Department of Education Pupil Accounting Manual	S
S21	Non-Public Part Time Pupils	Non-public part time pupils received instruction in core classes.	Section 5E of the 2004 Michigan Department of Education Pupil Accounting Manual, Sections 6(4), 6(6) and 166b of the State Aid Act, Administrative Reference: Rule 340.6(b), Court Cases: Agostini v. Felton, Clonlara v. State Board of Education, Snyder c. Charlotte Public Schools and School District of Traverse City v. Attorney General	S
S22	Mandatory Expulsion	Mandatory expulsion pupils were being educated with the general population.	Section 5N of the 2004 Michigan Department of Education Pupil Accounting Manual, Revised School Code: 380.1310-1311a	S
S23	Mandatory Expulsion	Student was not a mandatory expulsion, so FTE for homebased services must be prorated.	Section 5C of the 2004 Michigan Department of Education Pupil Accounting Manual, Revised School Code: 380-1310-1311a	S
S24	Learning Lab	FTE claimed for the learning lab classes exceeded the FTE for the same class in a traditional setting.	The 2004 Michigan Department of Education Pupil Accounting Manual	S
S25	Homebased Services	Record of service was not maintained for ___ student/s who was/were identified on the alpha list as receiving instruction under the homebased provision.	Section 5C of the 2004 Michigan Department of Education Pupil Accounting Manual; Section 6(4)(u) of the State School Aid Act	S
S26	Homebased Services	---- student/s identified on the alpha list as receiving homebased instruction did not receive the required hours of instruction per week by a certified teacher during the count period.	Section 5C of the 2004 Michigan Department of Education Pupil Accounting Manual; Section 6(4)(u) of the State School Aid Act	S

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S27	Michigan Virtual High School and Distance Learning	Virtual and distance learning students were not mentored by an on-site teacher.	Section 5-O of the 2004 Michigan Department of Education Pupil Accounting Manual; Section 98 of the State School Aid Act	S
S28	Michigan Virtual High School and Distance Learning	Students schedule exceeded the two course limit for virtual or distance learning classes.	Section 5-O of the 2004 Michigan Department of Education Pupil Accounting Manual; Section 98 of the State School Aid Act	S
S29	Michigan Virtual High School and Distance Learning	District did not pay applicable charges for virtual or distance learning classes.	Section 5-O of the 2004 Michigan Department of Education Pupil Accounting Manual; Section 98 of the State School Aid Act	S
S30	Michigan Virtual High School and Distance Learning	Student was not in attendance during the count period.	Section 5-O of the 2004 Michigan Department of Education Pupil Accounting Manual; Section 98 of the State School Aid Act	S
S31	Postsecondary Enrollment	District did not pay the eligible charges for the course.	Section 5G of the 2004 Michigan Department of Education Pupil Accounting Manual; Section 21(b) of the State School Aid Act	S
S32	Juvenile Home	Pupil was in attendance and claimed by a juvenile facility.	Section 24 of the State School Aid Act	S
S33	Other			
S34	General Ed/Special Ed split	The FTE split between General Education and Special Education was inaccurate.	Section 6(8) of the State School Aid Act	S
S35	General Ed/Special Ed split	Cooperative Education pupil was counted in both General Education in one district and Special Education in another, resulting in FTE greater than 1.0.	Section 6(8) of the State School Aid Act	S
S36	General Ed/Special Ed split	Special Education pupil over 20 attended General Education classes and not counted on the SRSD.	Section 6(4)(1) of the State School Aid Act	S
S37	Absent	Pupils left the district before the count date and didn't return.	Section 6(8) of the State School Aid Act	S
S38	Duplicate Pupil Count	Pupil counted in more than one district for an FTE total greater than 1.0.	Section 6(4)(a) of the State School Aid Act	
G1	Good Job	Overall, the District did a good job on reporting for pupil accounting.		G
G2	Alpha List - Nontraditional Students	All nontraditional students (populations II and III) must be identified on the alpha list with the appropriate alpha code/s or on a separate list.		G
G3	Reports - Summary Validation Reports	District must submit all computer-generated summary reports needed to validate FTEs as reported on the DS-4061.		G
G4	Alpha Roster - Last Name First by Grade	The alpha list must list all eligible students in alphabetical order, last name first by grade level.		G
G5	Alpha List - FTE by student and grade total	The alpha list must indicate a FTE for each student, as well as the FTE total for each grade level. The grade level total on the alpha list should match the grade level total shown on the DS-4061.		G

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G6	Attendance Records - Markings	A mark/symbol must be used to indicate on the attendance record the first day a student appears in class for instruction. We recommend using the letter "E" for this purpose.		G
G7	Attendance Records - Teacher marks	All teachers must use the attendance marks stipulated in the districts/PSA's policy.		G
G8	Attendance Records - Add/Drop marks	The date a student drops/adds a class should be clearly indicated on the attendance record, eg, "transferred to Eng 101, date" on the attendance record for the dropped class" & "transferred from Eng 100, date" on the attendance record for the added class.		G
G9	Enrollment - Records Retention & 75% log	A daily record of total enrollment, # of students present/absent, % of students present/absent must be on file for 3 years. The record is required to validate the requirement that 75% of the students be present for a day of instruction to be counted.		G
G10	Alpha List - Name of School	Please indicate the school/academy name and count day (e.g., Fall 2001-02 or Supplemental 2001-02) at the top of each page of the grade level alpha list.		G
G11	Alpha List - Only Students Eligible	Only those students who meet attendance and other state aid eligibility requirements should be listed on the alpha list and claimed for state aid.		G
G12	Student schedules	Student schedules, accurately reflecting the classes on the count day, must be furnished to the auditor.		G
G13	Attendance - teacher, class, hour, dates	Each attendance record must clearly identify teacher, class, hour, and dates of instruction.		G
G14	Residence - Codes	All nonresidents must be identified with the appropriate nontraditional (pop III) code AND district of residence codes or on a separate list.		G
G15	Alpha List-Absence marks	Each student who is absent in any class on the count day must be identified on the alpha list.		G
G16	Alpha List - Review for accuracy	Alpha Rosters should be reviewed for completeness and accuracy prior to submission in the reporting packet to the ISD/RESA auditor/s.		G
G17	Attendance - Markings in Teacher Records	Attendance markings should be easily readable and entered on a separate line or separate page so that they will be distinguishable from grades, scores, and other markings.		G
G18	Attendance - Do not obliterate names	Do not obliterate student names from the official attendance record. In the event that a student transfers or drops a class, draw a single line through the name and make a notation at the end of the line: transferred to Eng 101 or dropped 9/27.		G

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G19	Attendance - Teacher Signature	If using computer generated attendance reports, they must be verified, signed, and dated weekly by the classroom teacher.		G
G20	Attendance - Absent on the Count Day	Only those students absent on any portion of the count day should be included on the ten-day worksheet.		G
G21	Alpha List - Must have 3 FTE columns	The alpha list must include three FTE columns: General Education FTE, Special Education FTE, and Total FTE. The Total FTE must be less than or equal to 1.00 FTE.		G
G22	Alpha List - Signature	The last page of the alpha list must be signed and dated by a school official.		G
G23	Attendance - Official Record	We strongly recommend that teachers maintain only one official attendance record. Maintaining more than one creates a situation where records may not match, leading to questions about their validity.		G
G24	Attendance - 10 / 30 day Middle School/High School	For middle & high schools: A ten-day worksheet must be compiled for every building for every hour claimed for state aid and list each student who is absent on the count day from that specific building.		G
G25	Attendance - 10/30 day Elementary	For elementary schools: A ten-day worksheet must be prepared for every building, indicating the appropriate grade level and listing each student who is absent on the count day.		G
G26	Attendance - Excused Absence documentation	Excused absences on the count day must be documented in writing, indicating date of absence, reason for absence, name of school official who compiled the documentation and the date documented.		G
G27	Attendance - Indicated on the Alpha List	Please use a highlighter color other than pink or yellow to indicate on the alpha rosters those students who were absent on the count day.		G
G28	Alpha Lists & Summary Reports on the same day	Alpha lists and summary reports should be generated on the same day to preserve integrity and accuracy of the reports.		G
G29	Attendance - Take every class	Attendance MUST be taken in every class/program/block claimed for state aid.		G
G30	Alpha List & Attendance lists in same order	Students must be listed in the attendance records in the same manner, (ie. last name, first name) they are listed on the building alpha list. Do not use nicknames or only first names.		G
G31	Special Ed - Supporting Documentation	District must submit Special Education computer-generated summary sheets to support the FTEs (both general and special ed.) for special education students as reported on the DS-4061.		G
G32	Alpha List & SRSD	Reconciliation of the FTEs on the Alpha list do not match the Single Record Student Database (SRSD) submission.		G

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G33	Alpha List & SRSD - Special Education	Reconciliation of the FTEs on the Alpha list and the Special Education worksheets do not match the Single Record Student Database (SRSD) submission.		G
G34	Attendance Records - retention	Pupil attendance records must be maintained for three entire school years.		G